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TAX LAW



Tax Policy Center
Faculty of Business and Economics (HEC)
Faculty of Law, Criminal Justice and Public Administration

executive program in transfer pricing

The EPTP is kindly sponsored by:
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OVERVIEW



Transfer Pricing issues continue to be a crucial focus area for multinational enterprises. As a result of the Base Erosion & Profit Shifting (BEPS) initiative, countries are strengthening their existing Transfer Pricing policy and practice. Furthermore, the number of disputes in this area are rapidly increasing. Consequently, dealing with Transfer Pricing topics has become far more important now than it has ever been in the past. The Executive Program in Transfer Pricing (EPTP) offered by the Tax Policy Center of the University of Lausanne, Switzerland (UNIL) is aimed at providing high level education on Transfer Pricing to meet the growing demand for training in this area.

OBJECTIVES



The participants will develop an advanced level understanding of Transfer Pricing principles and their application in practice. The participants will also be provided with a road map for dealing with numerous Transfer Pricing issues, in particular disputes, that may arise in the Post BEPS world.

PROGRAM DESCRIPTION



The third edition of the program is organized on a part time basis from April 2018 to October 2018. It consists of fifteen classroom training sessions (90 hours). These classes are held on Thursday, Friday and Saturday once a month. The classes take into account the latest Transfer Pricing developments at the level of the OECD, UN and EU. Moreover, issues surrounding digital business models will also be discussed. Further, to complete their training the participants will be required to write a short technical paper on a Transfer Pricing topic. The papers submitted in the past editions have been published in leading international journals.

PARTICIPANT PROFILE



The program is designed for members of tax and finance teams in a multinational enterprise, professionals from various service lines in consulting firms (especially International Corporate Tax & Transfer Pricing), senior level employees of fiduciaries, associates and partners from law firms, tax authorities and academics. It is also open to accountants, economists and professionals working in similar areas.

EXECUTIVE PROGRAM IN
TRANSFER PRICING



CLASSROOM TRAINING
SESSIONS (90 HOURS)



TECHNICAL
PAPER

PROGRAM CONTENT 2018*

APRIL

19th
20th
21st

- Introduction to Transfer Pricing & BEPS
- The Arm's Length Principle and EU State Aid
- Functional and value chain analysis for different business models
- Transfer Pricing methods with a focus on the profit split method

MAY

24th
25th
26th

- Financial accounting and valuation
- Comparability and economic analysis
- Intra group service transactions

JUNE

14th
15th
16th

- Intra group financing transactions
- Intra group intangible transactions
- Attribution of profits to a permanent establishment

JULY

5th
6th
7th

- Business restructuring & supply chain management
- Transfer Pricing and indirect taxes
- Preventing and resolving Transfer Pricing disputes
- State Aid and APA's

JULY

26th
27th
28th

- Transfer Pricing issues in selected industries: Digital sector, Banking sector, Insurance sector, Fast Moving Consumer Goods, Luxury goods industry
- Transfer Pricing documentation & Designing an Internal Transfer Pricing Policy
- Transfer Pricing issues in selected countries

AUGUST / OCTOBER

- Technical paper (5000 to 8000 words)

*For detailed content, please refer to our website (www.hec.unil.ch/eftp).

PROGRAM FACULTY

All topics are addressed from a theoretical & practical perspective and are illustrated through numerous case studies. The sessions are taught by government officials, senior practitioners from international consulting/law firms, in house tax directors from leading multinationals, academics, senior economists and members of the tax administration.

Mr. Fabio Aramini (*Bottega Veneta*); **Mr. Paolo Valerio Barbantini** (*OECD*); **Mr. Stéphane Buydens** (*OECD*); **Mr. Gabriel Candil** (*Nespresso*); **Mr. Grégory Cavaco** (*Relx*); **Dr. Vikram Chand** (*University of Lausanne*); **Prof. Dr. Robert Danon** (*University of Lausanne*); **Mr. Stefaan De Baets** (*PWC*); **Mr. Koen De Grave** (*PwC*); **Mr. Balthasar Denger** (*Baker Mckenzie*); **Mr. Massimo Di Cesare** (*Richemont*); **Dr. Xaver Ditz** (*Flick Gocke-Schaumburg*); **Mr. Xavier Eggspuhler** (*E&Y*); **Mr. Massimo Fabio** (*KPMG*); **Dr. Lluís Fargas** (*Arconic*); **Mr. Gerhard Foth** (*KPMG*); **Mr. Bruno Gibert** (*CMS Bureau Francis Lefebvre*); **Mr. Hans Rudolf Habermacher** (*Deloitte*); **Mr. Stephen L. Hayes** (*Transocean*); **Mr. Philippe Lescroart** (*Bureau Van Dijk*); **Mr. Emmanuel Llinares** (*NERA Economic Consulting*); **Prof. Dr. Guglielmo Maisto** (*Maisto e Associati*); **Mr. Stephan Marx** (*E&Y*); **Mr. Aurelio Massimiano** (*Maisto e Associati*); **Mrs. Reka Orban** (*DLA Piper*); **Mrs. Amanda Pletz** (*NERA Economic Consulting*); **Dr. Andreas Risi** (*UBS*); **Mr. Renato Salerno** (*Swiss State Secretariat for International Financial Matters*); **Prof. Dr. Luis Eduardo Schoueri** (*Lacaz Martins, Pereiro Neto, Gurevich & Schoueri Advogados*); **Mr. Jorge Simoes** (*Bureau Van Dijk*); **Mr. Mischa Sollberger** (*KPMG*); **Mr. Mario Tenore** (*Maisto e Associati*); **Mr. Markus Wyss** (*KPMG*)

VENUE

University of Lausanne
Unil-Chamberonne
CH-1015 Lausanne

**ADMISSION INFORMATION**

Application process Please fill in the online registration form available on our website:

www.hec.unil.ch/eptp

Deadline for registration

March 31st, 2018

Fees

CHF 8'000 (includes documentation). 10% discount applies for participants registering before January 4th 2018

Class schedule

9:00-17:30 (Thursday, Friday and Saturday once a month)

ECTS credits

9 ECTS credits are awarded upon successful completion of the program. They may be used to obtain equivalence for the Transfer Pricing modules of the Master of Advanced Studies in International Taxation*

Language

The program is conducted in English

*Please refer to our website (www.hec.unil.ch/eptp) to understand the conditions for equivalence

CONTACT

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